

## DEPARTMENT OF THE CHIEF FINANCIAL OFFICER

## SDBIP COMPONENT 3 - QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE

	IDP	PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	QUARTER ENDING 30 SEPT		QUARTER ENDING 31 DEC		QUARTER ENDING 31 MARCH		QUARTER ENDING 30 JUNE	
					TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
1		<b>Expenditure: Budgeting and Reporting</b>										
1.1.1	5.1	Approval of the 2019/2020 budget by Council in terms of Sec.24 (1) of the MFMA	Copy of item to EXCO Copy of EXCO resolution noting or adopting budget time schedule	Prepare and submit final 2019/2020 budget to Council for approval by 31 May 2020 in terms of Sec.24 (1) of the MFMA	Key deadlines schedule to EXCO before 31 August 2019				Draft budget to Council for approval by 22 March 2020		Final budget to Council for approval by 30 May 2020	
1.1.2	5.1	Mid-Year Financial Review or the 2018/2019 budget in terms of S.72 of the MFMA	Copy of 2018/2019 mid-year financial review or adjustments budget & item to Council in terms of the MFMA Copy of Council resolution approving the financial review and/or the adjustments budget	Prepare and submit the Mid-Year Financial Review or the 2018/2019 budget in terms of S.72 of the MFMA and the adjustments budget if required, by 25 Jan 2020					Mid-Year Financial Review by 25 January 2020			
1.2.1	5.1	Submission of monthly financial reports to the Mayor within 10 working days after month end in terms of S.71 of the MFMA.	Copies of monthly financial reports and item to Council and EXCO in terms of the MFMA Copy of the resolutions taken by EXCO in respect of the reports submitted.	Prepare and submit monthly financial reports to the Mayor within 10 working days after month end in terms of S.71 of the MFMA, thereafter via the Finance Portfolio Committee within 30 days after month end.	Copy of 3 monthly reports to Council		Copy of 3 monthly reports to Council		Copy of 3 monthly reports to Council		Copy of 3 monthly reports to Council	
1.2.2	5.1	Submission of 2018/2019 financial statements to Auditor General by 31 August 2019 and submission of the Audit Report on 2018/2019 financial year to Council via the Audit Committee not later than 30 days after receipt from the Auditor General.	Copy of item together with financial statements to Council/Audit committee Copy of C/Res in respect of the financial statements Evidence of submission of AFS to the AG. Copy of item together with financial audit report on 2017/2018 financial year to Council Copy of Council Res	Submit completed 2018/2019 financial statements to Auditor General by 31 August 2019 in line with legislation and submit the Audit Report on 2018/2019 financial year to Council via the Audit Committee not later than 30 days after receipt from the Auditor General	2018/2019 (AFS) Financial statements		2018/2019 AG Audit report submitted within 30 days of receipt from AG					
1.2.3	5.1	Contribution to the Annual Report by providing Departmental Annual report performance and Financial Statements for submission to the AG.	Copy of AFS Copy of the financial component included in the Annual report	Contribute to the Annual Report by providing Departmental Annual report performance and Financial Statements for submission to the AG by 31 August 2019	Submit AFS to the AG by 30 Aug 2019							
1.3.1	5.1	Submission of the draft SDBIP for 2020/2021 to the Mayor within 14 days after approval of budget by Council.	Copy of item together with SDBIP to Council and resolution Copy of C/Res adopting the Budget Copy of receipt of draft SDBIP by the Mayor.	Prepare and submit the draft SDBIP for 2020/2021 to the Mayor within 14 days after approval of budget by Council.					Ensure draft SDBIP prepared together with the draft 2020/2021 budget and submitted to Exco by 30 April 2020		Ensure submission of final SDBIP 2020/2021 to Exco by 30 June 2020 and submission to National Treasury and Provincial treasury as legislated	

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1.3.2	5.1	Quarterly SDBIP reports to the EXCO within 30 days of the last day of each quarter.	Copy of item together with quarterly financial report to Exco/Council Copy of Promis accounting system figures to support quarterly SDBIP figures	Submit quarterly progress report on SDBIP to the EXCO within 30 days of the last day of each quarter	Quarterly report		Quarterly report		Quarterly report		Quarterly report	
1.4.1	5.1.1.3	Submission of monthly cash flow statement via the Finance Portfolio Committee to EXCO and Council together with creditors' age analysis.	Copy of monthly cash flow statement Copy of creditors age analysis Item to Finance Portfolio committee Copy of Item to EXCO/Council Copy of Council resolution	Monitor the payment of creditors and salaries by submitting monthly cash flow statement via the Finance Portfolio Committee to EXCO and Council together with creditors' age analysis.	3 Monthly cash flow statements • Creditors paid <30 days • Salaries and wages < 7 days after month end		3 Monthly cash flow statements • Creditors paid <30 days • Salaries and wages < 7 days after month end		3 Monthly cash flow statements • Creditors paid <30 days • Salaries and wages < 7 days after month end		3 Monthly cash flow statements • Creditors paid <30 days • Salaries and wages < 7 days after month end	
1.4.2	5.1.1.4	Ensure cash coverage of two times normal creditors by the end of June 2020.	Copy of item to the Finance Portfolio committee, EXCO and Council Copy of resolutions	Cash coverage of two times normal creditors by 30 Jun 2020	1.5 Quarterly report		1.5 Quarterly report		1.7 Quarterly report		2 Quarterly report	
1.5.1	1.1.7.2	Audit Implementation Plan and resolution of audit management issues relating to Budget and treasury office that transpired from the 2018/19 audit exceptions by the AG	Copy of item to the Audit committee, EXCO and Council	Develop Audit Implementation Plan and resolve 100% of audit management issues relating to Budget and treasury office for 2018/19 from audit exceptions from the AG by 30 Jun 2020	Submission of Annual Financial Statements for 2018/2019		Clean Audit for 2018/2019		Develop Audit Implementation Plan resolve at least 60% of audit management issues relating to Budget and treasury office for 2018/19 from audit exceptions from the AG.		(1) Clean audit for 2018/2019 (2) Resolve 40% of audit management issues relating to Budget and treasury office for 2018/19 from audit exceptions from the AG.	
1.5.2	5.1.1.4	Debt coverage by own billed revenue must be below 30%	Copy of item to the Finance Portfolio committee, EXCO and Council Copy of resolutions	Debt coverage by own billed revenue to be below 30% up to 30 Jun 2020	<30%		<30%		<30%		<30%	
1.5.3	5.2.1.2	Asset Management from Financial component	Copy of item to the Finance Portfolio committee, EXCO and Council Copy of resolutions	Review of Asset Policy and verification of Assets from Financial component by 30 Jun 2020	Review of Asset Policy by the AFS Section		Finalisation of Asset Verification timetable by Corporate Finance		75% assets verified		100% assets verified	
Sign off by Manager/Head of Section:												
Date:												
2		Revenue										
2.1	5.1.1.3	Review revenue enhancement policies annually, i.e. Budget related Policies including (Rates and Tariffs, Bylaws, Credit control and Debt control Policies) and submit via the Finance Portfolio Committee to EXCO and Council for approval by 30 June 2020	Copy of the revised tariff and rates policies Copy of items with revised policies to the Finance Portfolio committee, EXCO and Council Copy of resolutions	Review revenue enhancement policies annually, i.e. Budget related Policies including (Rates and Tariffs, Bylaws, Credit control and Debt control Policies) and submit via the Finance Portfolio Committee to EXCO and Council for approval by 30 June 2019					Draft Budget reflecting Tariffs changes		Submit Policies for approval to Council	
2.2	5.1.1.4	Submission of monthly outstanding debtors' to the Mayor within 10 working days after month end in terms of S.71 of the MFMA	Copy of debtors' age analysis reflecting outstanding debtors by category and by area. Item with supporting docs to the Council Copy of resolution	Submit monthly outstanding debtors' to the Mayor within 10 working days after month end in terms of S.71 of the MFMA, thereafter via the Finance Portfolio Committee within 30 days after month end up to 30 Jun 2020	3 monthly outstanding debtors' report		3 monthly outstanding debtors' report		3 monthly outstanding debtors' report		3 monthly outstanding debtors' report	

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2.3	5.1.1.4	Maintain the turnover rate of all outstanding monthly recurring rates and service charges between 14% to 20% and report monthly turnover rate and progress reports to Council.	Copy of cash collection report reflecting cash collected for each month against the total revenue raised for each month on an incremental basis Item with supporting docs to the Council Copy of resolution	Maintaining the turnover rate of all outstanding monthly recurring rates and service charges between 14% to 20% and report monthly turnover rate and progress reports to Council 30 Jun 2020	Indicate the turnover rate at quarter end. 3 monthly progress reports to the Council		Indicate the turnover rate at quarter end. 3 monthly progress reports to the Council		Indicate the turnover rate at quarter end. 3 monthly progress reports to the Council		Indicate the turnover rate at quarter end. 3 monthly progress reports to the Council	
2.4	5.2.1.7	Revenue collected as a percentage of billed amount. (Collection Rate)	Copies of monthly financial reports and item to Council and EXCO in terms of the MFMA 2020	95% Revenue collection rate as a percentage of billed amount up to 30 Jun 2020	95% collection rate		95% collection rate		95% collection rate		95% collection rate	
Sign off by Manager/Head of Section: Date:												
3		Supply Chain Management										
3.1	5.2.1.5	Quarterly SCM reports to the Council within 30 days of end of each quarter in terms of Council policy.	Copy of the quarterly SCM report Copy of item to Finance Portfolio Com with recommendations in terms of adherence to SCM policy Copy of Council resolution	Submit quarterly SCM reports to the Council within 30 days of end of each quarter in terms of Council policy up to 30 Jun 2019	Quarterly SCM reports		Quarterly SCM reports		Quarterly SCM reports		Quarterly SCM reports	
3.2	5.2.1.5	Annual stock count for 2018/2019 financial year by 30 August 2019, and quarterly report on stock counts for the 2019	Copy of annual stock count report of 2018/2019 Copy of items to Council Copy of Council resolutions	Annual stock count for 2018/2019 financial year by 30 August 2019, and submit quarterly report on stock counts for the 2018/2019 to Council up to 30 Jun 2020	Annual stock count report for 2018/2019 by 30 August 2019		Quarter 1 report on stock count for 2019/2020		Quarter 2 report on stock count for 2019/2020		Quarter 3 report on stock count for 2019/2020	
3.3	5.2.1.5	Improved average turnaround of tender procurement processes in accordance with the procurement plan.	Tenders approved by the Bid Adjudication Committee.	Ensure Improved average turnaround of tender procurement processes in accordance with the procurement plan with maxi turn-around time of 16 weeks up to 30 Jun 2020	16 weeks		16 weeks		16 weeks		16 weeks	
Sign off by Manager/Head of Section: Date:												
4		Financial Management										
4.1	5.1.1.3	Revision of expenditure management policies, i.e. the Investment and Cash Management Policy, Credit and Debt Control Policy and the Indigent Policy annually for approval by Council	Copy of the revised Investment and Cash policy Copy of item with revised policy Copy of Council resolution	Review expenditure management policies, i.e. the Investment and Cash Management Policy, Credit and Debt Control Policy and the Indigent Policy annually and submit via the Finance Portfolio Committee to EXCO and Council for approval by 30 Jun 2020	Report on the policies reviewed in June 2019.		Report progress on number of policies reviewed		Report progress on number of policies reviewed		Review policies in June for the next financial year	
4.2	5.2.1.2	Maintaining of Asset Register in line with the prevailing accounting standards and include the figures in the Annual Financial Statements of the 2018/2019 financial year for submission to Council and the Auditor General	Copy of asset register Copy of AFS Copy of item to Council Copy of resolution Copy of submission to the Auditor General Reconciliation of GL to FAR as at 30 June 2019	Maintain Asset Register in line with the prevailing accounting standards and include the figures in the Annual Financial Statements. (2018/2019 financial year) and submit to Council and the Auditor General by 30 Jun 2020	Asset register figures to AG  Signed Asset register to Portfolio Committee		Signed Asset register to Portfolio Committee		Signed Asset register to Portfolio Committee  Asset register figures in Interim AFS to Audit Committee		Reconciled Asset register figures to Audit Committee	
4.3	5.1.1.1	Monthly Grant reports on all DORA reportable grants received to the Municipal Manager within 10 days after receipt of payment from National Treasury	Copy of monthly grant reports on all DORA reportable grants	Submit monthly Grant reports on all DORA reportable grants received to the Municipal Manager within 10 days after receipt of payment from National Treasury up to 30 Jun 2020	3 monthly Grant reports included in Section 71 report		3 monthly Grant reports included in Section 71 report		3 monthly Grant reports included in Section 71 report		3 monthly Grant reports included in Section 71 report	
4.4	5.1.1.1	Quarterly reports of the investment register with details of investment, period, interest rate and term as part of the quarterly financial report via the Finance Portfolio Committee within 30 days after month end.	Copy of register and investments in quarterly financial report to Finance Portfolio Com Copy of Promis accounting system figures to support quarterly investment figures Copy of item to the Council	Submit quarterly reports of the investment register with details of investment, period, interest rate and term as part of the quarterly financial report via the Finance Portfolio Committee within 30 days after month end up to 30 Jun 2020	Quarterly report		Quarterly report		Quarterly report		Quarterly report	

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4.5	5.1.1.1	Quarterly report of details of all loans as part of the quarterly financial via the Finance Portfolio Committee within 30 days after month end	Copy of report with details of all loans as part of the item included in quarterly report to Finance Portfolio Com Copy of Promis figures aligned to the loans register to support loan figures in the report Copy of item to the Council	Submit quarterly report of details of all loans as part of the quarterly financial via the Finance Portfolio Committee within 30 days after month end up to 30 Jun 2020	Quarterly report		Quarterly report		Quarterly report		Quarterly report	
4.6	5.2.1.6	Percentage of Capital Budget on Finance departments' projects.	Copy of SDBIP report with details of all Finance projects as submitted to Exco	Ensure 95% expenditure of Capital Budget on Finance departments' projects by 30 Jun 2020	15% capital budget spend		40% capital budget spend		70% capital budget spend		95% capital budget spend	
Sign off by CFO:												
Date:												
5		Departmental Management										
5.1	1.1.7.2	Coordination and implementation of Auditor General (AG) findings action plans to ensure an unqualified audit report(excluding activities requiring budget)	a) Auditor General (AG) findings contained on the AG action plan b) Quarterly % resolution of Auditor General (AG) findings contained on the AG action plan	100% resolution of Auditor General (AG) findings contained on the AG action plan due within the area of responsibility of the Chief Financial Officer by 30 Jun 2020	Finalise 2017/2018 carried over Auditor General (AG) matters contained on the AG action plan		Quarterly report 40% resolution of Auditor General (AG) findings contained on the AG action plan		80% resolution of Auditor General (AG) findings contained on the AG action plan		100% resolution of Auditor General (AG) findings contained on the AG action plan	
5.2	1.1.6.1	Managing operational risks of the Financial Service Department	Quarterly risk assessment registers	Managing the operational risks of the Financial Service Department by quarterly review and updating progress and sign off up to 30 Jun 2019	Quarterly updated and signed off CFO Department operational risk registers for review by CRO.		Quarterly updated and signed off CFO Department operational risk registers for review by CRO.		Quarterly updated and signed off CFO Department operational risk registers for review by CRO.		Quarterly updated and signed off CFO Department operational risk registers for review by CRO.	
5.3	1.1.4	Processing of issues emanating from Operation Sukuma Sakhe structures affecting the Financial Services Department	List of all issues raised CFO responses	100% processing of issues emanating from Operation Sukuma Sakhe structures affecting the Financial services Department up to 30 Jun 2020	100% issues processed		100% issues processed		100% issues processed		100% issues processed	
5.3	1.1.3	Implementation of Batho Pele Programme of action for the Financial Service Department	Copy of finalized Batho Pele programme of action rollout plan for FS Quarterly progress on 2019/2020 implementation	80% Implementation of Batho Pele programme of action for FS 2019/2020 by 30 Jun 2020.	100%Finalize Batho Pele programme of action rollout plan for FS.		40% Implementation		60% Implementation		80% Implementation	
Sign off by CFO:												
Date:												
<i>I certify that the information and documents referenced in as evidence for the achievements of targets are authentic, and I have discussed the submitted information with all relevant Managers. I agree to submit all documents for Audit upon request by the Internal Auditors.</i>												
Signed by the CFO:												
Date:												